

**Reprint  
as at 1 August 2014**



**Appropriation (2012/13 Financial  
Review) Act 2014**

Public Act    2014 No 5  
Date of assent    7 March 2014  
Commencement    see section 2

Appropriation (2012/13 Financial Review) Act 2014: repealed, on 1 August 2014, by section 10 of the Appropriation (2014/15 Estimates) Act 2014 (2014 No 53).

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**Note**

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.

Note 4 at the end of this reprint provides a list of the amendments incorporated.

**This Act is administered by the Treasury.**

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**The Parliament of New Zealand enacts as follows:**

- 1 Title**  
This Act is the Appropriation (2012/13 Financial Review) Act 2014.
- 2 Commencement**  
This Act comes into force on the day after the date on which it receives the Royal assent.
- 3 Purpose**  
The purpose of this Act is to—

- (a) confirm financial matters relating to the financial year ended 30 June 2013; and
- (b) validate other financial matters relating to the financial year ended 30 June 2013 and previous financial years.

#### **4 Interpretation**

In this Act, unless the context otherwise requires, the terms **benefit, capital expenditure, department, expenses, financial year, Office of Parliament, other expenses, output expenses,** and **Vote** have the meanings given to them by section 2(1) of the Public Finance Act 1989.

#### **5 Confirmation of Order in Council directing transfer of amounts between output expense appropriations**

The Public Finance (Transfers Between Outputs) Order 2013 is confirmed.

#### **6 Confirmation of expenses incurred in excess of existing appropriations and approved by Minister of Finance**

- (1) The incurring of expenses approved by the Minister of Finance under section 26B of the Public Finance Act 1989 for the financial year ended 30 June 2013 and described in subsections (2) and (3) is confirmed.
- (2) The expenses are the expenses incurred in excess, but within the scope, of the existing appropriations set out in column 3 of Schedule 1.
- (3) The approved expenses are shown in column 4 of Schedule 1 alongside the existing appropriation for which the approval was given.

#### **7 Validation of unappropriated expenses incurred with authority**

- (1) The incurring of expenses by a department in the circumstances set out in subsection (2) is validated.
- (2) The circumstances are that—
  - (a) for the financial year ended 30 June 2013, the department incurred expenses in excess of the existing appro-

- priation set out in column 3 of Schedule 2 alongside that department; and
- (b) the expenses referred to in paragraph (a) were incurred under the authority of an Imprest Supply Act.
- (3) In this section,—
- department** means the department specified in column 1 of Schedule 2
- expenses** means the expenses set out in column 4 of Schedule 2 alongside the department.

## 8 Validation of unappropriated expenses and capital expenditure incurred without authority

- (1) The incurring of expenses and capital expenditure by a department in the circumstances set out in subsection (2) is validated.
- (2) The circumstances are that—
- (a) for the financial year ended 30 June 2013, the department incurred—
- (i) expenses in excess of the existing appropriations set out in column 3 of Schedule 3 alongside that department; or
- (ii) expenses or capital expenditure without appropriation, or other authority, by or under an Act against the categories of expenses or capital expenditure set out in column 3 of Schedule 4 alongside that department; and
- (b) the expenses and capital expenditure referred to in paragraph (a) were not incurred under the authority of an Imprest Supply Act.
- (3) In this section,—
- capital expenditure** means the capital expenditure set out in column 4 of Schedule 4 alongside the relevant department
- department** means a department specified in column 1 of, as appropriate, Schedule 3 or 4
- expenses** means the expenses set out in column 4 of, as appropriate, Schedule 3 or 4 alongside the relevant department.

**9 Validation of unappropriated expenses incurred without authority in respect of Vote Revenue**

- (1) The incurring of expenses by the Inland Revenue Department in the circumstances set out in subsection (2) is validated.
- (2) The circumstances are that—
  - (a) the Inland Revenue Department incurred benefits or other unrequited expenses of—
    - (i) \$54.453 million for the financial year ended 30 June 2003; and
    - (ii) \$63.624 million for the financial year ended 30 June 2004; and
    - (iii) \$76.186 million for the financial year ended 30 June 2005; and
    - (iv) \$96.354 million for the financial year ended 30 June 2006; and
    - (v) \$121.5 million for the financial year ended 30 June 2007; and
    - (vi) \$134.767 million for the financial year ended 30 June 2008; and
    - (vii) \$142.787 million for the financial year ended 30 June 2009; and
    - (viii) \$153.945 million for the financial year ended 30 June 2010; and
    - (ix) \$154.194 million for the financial year ended 30 June 2011; and
    - (x) \$157.615 million for the financial year ended 30 June 2012; and
  - (b) each of the amounts specified in paragraph (a) was incurred for paid parental leave payments in respect of Vote Revenue without appropriation, or other authority, by or under an Act.

**10 Validation of departmental net asset holding**

- (1) The excess amount of net asset holding described in subsection (2) in a department is validated.
- (2) The excess amount of net asset holding is the amount of net assets, as set out in column 3 of Schedule 5, in the department that, during or at the end of the financial year ended 30 June

2013, exceeded the most recent projected balance of net assets for that department.

(3) In this section,—

**department** means the department specified in column 1 of Schedule 5

**most recent projected balance of net assets** means the most recent projected balance of net assets for a department at the end of the financial year ended 30 June 2013—

- (a) at the time when that projected balance was exceeded;  
and
  - (b) as set out in column 2 of Schedule 5.
-

**Schedule 1**  
**Confirmation of expenses incurred in excess of existing appropriations during  
year ended 30 June 2013 with approval of Minister of Finance**

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Column 1	Column 2	Column 3	Column 4
<b>Administering department</b>	<b>Vote</b>	<b>Appropriation</b>	<b>Expenses approved in excess of appropriation \$(000)</b>
<b>Business, Innovation, and Employment, Ministry of</b>	Science and Innovation	<b>Departmental output expenses</b> Advice and Support on Shaping the Science and Innovation System	448
<b>Justice, Ministry of</b>	Justice	<b>Non-departmental output expenses</b> Producing and Maintaining Electoral Rolls	202
<b>Ombudsmen, Office of the</b>	Ombudsmen	<b>Departmental output expenses</b> Investigation and Resolution of Complaints About Government Administration	167

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Schedule 1

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
<b>Administering department</b>	<b>Vote</b>	<b>Appropriation</b>	<b>Expenses approved in excess of appropriation \$(000)</b>
Statistics New Zealand	Statistics	Departmental output expenses Official Statistics	1,030



**Schedule 2**  
**Validation of expenses incurred in excess of appropriations but with authority of  
Imprest Supply Act during year ended 30 June 2013**

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Column 1	Column 2	Column 3	Column 4
Administering department	Vote	Appropriation	Expenses in excess of appropriation \$(000)
<b>Business, Innovation, and Employment, Ministry of</b>	Housing	<b>Benefits and other unrequited expenses</b> KiwiSaver Deposit Subsidy	1,595
<b>Justice, Ministry of</b>	Justice	<b>Non-departmental output expense</b> Provision of Services from the Electoral Commission	677
<b>Land Information New Zealand</b>	Lands	<b>Non-departmental other expenses</b> Proceeds from Sale of Transit NZ Properties	25,276

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Schedule 2

## Schedule 3

s 8(2)(a)(i), (3)

**Validation of expenses incurred in excess of appropriations and without  
authority of Imprest Supply Act during year ended 30 June 2013**

Column 1	Column 2	Column 3	Column 4
Administering department	Vote	Appropriation	Expenses in excess of appropriation \$(000)
<b>Business, Innovation, and Employment, Ministry of</b>	Housing	<b>Non-departmental other expenses</b>	
		Increase in Debt Provision	2,180
<b>Customs Service, New Zealand</b>	Customs	<b>Departmental output expenses</b>	
		Clearance and Enforcement Services Related to Craft	724
		Clearance and Enforcement Services Related to Goods	420
		Clearance and Enforcement Services Related to Passengers and Crew	267
		Revenue Collection	71

Schedule 3

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<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
<b>Administering department</b>	<b>Vote</b>	<b>Appropriation</b>	<b>Expenses in excess of appropriation \$'(000)</b>
<b>Inland Revenue Department</b>	Revenue	<b>Benefits and other unrequited expenses</b> KiwiSaver: Kickstart Payment	3,762
<b>Land Information New Zealand</b>	Lands	<b>Non-departmental other expenses</b> Residual Crown Leasehold Rents	335

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Schedule 3

## Schedule 4

s 8(2)(a)(ii), (3)

**Validation of expenses and capital expenditure incurred without appropriation  
and without authority of Imprest Supply Act during year ended 30 June 2013**

Column 1	Column 2	Column 3	Column 4
<u>Administering department</u>	<u>Vote</u>	<u>Category of expenses or capital expenditure</u>	<u>Expenses or capital expenditure \$(000)</u>
<b>Canterbury Earthquake Recovery Authority</b>	Canterbury Earthquake Recovery	<b>Non-departmental other expenses</b>	
		Anchor Project Development Costs for the Urban Frame	975
		Impairment of Property, Plant and Equipment	8,688
		Impairment of Trade Receivables	479
<b>Inland Revenue Department</b>	Revenue	<b>Benefits and other unrequited expenses</b>	
		Paid parental leave payments	165,101

Schedule 4

Appropriation (2012/13 Financial Review) Act 2014

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<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
<b>Administering department</b>	<b>Vote</b>	<b>Category of expenses or capital expenditure</b>	<b>Expenses or capital expenditure \$'000</b>
<b>Land Information New Zealand</b>	Lands	<b>Departmental output expenses</b> Land Disposal Services for Other Agencies	5
<b>The Treasury</b>	Finance	<b>Non-departmental capital expenditure</b> Crown Asset Management Limited (CAML) Equity Injection	30,167

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Schedule 4

**Schedule 5**  
**Validation of excess departmental net  
asset holding during year ended 30 June  
2013**

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<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
	<b>Most recent projected balance of net assets at 30 June 2013 at time when exceeded</b>	<b>Amount of net assets in excess of projected balance</b>
<b>Department</b>	<b>\$(000)</b>	<b>\$(000)</b>
<b>New Zealand Defence Force</b>	5,586	742

## **Reprints notes**

### **1     *General***

This is a reprint of the Appropriation (2012/13 Financial Review) Act 2014 that incorporates all the amendments to that Act as at the date of the last amendment to it.

### **2     *Legal status***

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

### **3     *Editorial and format changes***

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

### **4     *Amendments incorporated in this reprint***

Appropriation (2014/15 Estimates) Act 2014 (2014 No 53): section 10

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